

EXHIBIT T

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ACKNOWLEDGMENT AND ASSIGNMENT AGREEMENT

THIS ACKNOWLEDGMENT AND ASSIGNMENT AGREEMENT is made this 08th day of March, 2005, by and between Nu-Tech Plastic Engineering, Inc. ("Nu-Tech") and Regis Product Technologies, LLC ("RPT"). Terms not otherwise defined herein shall have the meanings given them in that certain Memorandum and Agreement Regarding Purchase and Sale of Assets dated December 1, 1999 ("Asset Purchase Agreement") by and among Nu-Tech and RPT ("the Parties").

Preliminary Statement

- A. An apparent question has arisen as to whether Nu-Tech transferred to RPT any cause of action Nu-Tech had against General Motors and/or Delphi Corporation pursuant to the Asset Purchase Agreement.
- B. The Parties wish to clarify that there was never any intention that such a cause of action was being transferred as part of that transaction and, if anyone were to determine that such transfer did occur, RPT wishes to transfer it back to Nu-Tech.
- C. In the event such a determination is made, RPT agrees to assign all of its rights, title and interest in said cause of action back to Nu-Tech and Nu-Tech agrees to assume all of RPT's rights and obligations to said cause of action.

NOW, THEREFORE, in consideration of the mutual covenants and agreements contained in this Agreement, and in consideration of good and valuable consideration the receipt of which is hereby acknowledged, the Parties hereto agree as follows:

1. **Acknowledgment.** The parties acknowledge and agree that it was never their intent that Nu-Tech was transferring any cause of action it possessed against General Motors and/or Delphi Corporation as part of the Asset Purchase Agreement.

2. **Assignment.** In the event it is ever determined by anyone that Nu-Tech in fact did transfer any cause of action it possessed against General Motors and/or Delphi Corporation to RPT as part of the Asset Purchase Agreement, RPT hereby assigns all of its rights, title and interest in and to said cause of action back to Nu-Tech.

3. **Further Assurances.** Each party shall, from time to time at the request of the other party, and without any further consideration, execute and deliver such further instruments and take such further action as may be necessary to more effectively evidence the acknowledgment and assignment pursuant to this Agreement.

4. **Indemnification.** Nu-Tech shall indemnify and defend RPT in the event any creditor of RPT makes a claim against RPT to recover the amount Nu-Tech receives from the cause of action being assigned herein.

5. **Governing Law.** This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, without giving effect to any conflicts of laws rules.

IN WITNESS WHEREOF, the parties hereto have duly executed this Acknowledgment and Assignment Agreement.

NU-TECH PLASTICS ENGINEERING, INC.

By: _____

JOHN COOPER

Its: _____

RAPID PRODUCT TECHNOLOGIES, LLC

By: _____

Its: _____

PRESIDENT